

Warren H. Smith & Associates, P.C.

325 North St. Paul Street
 Suite 1250
 Dallas, TX 75201
 Tax Id# 01-0584406

Invoice submitted to:
 W.R. Grace & Co.
 7500 Grace Drive
 Columbia MD 21044

September 10, 2008

In Reference To: Bankruptcy Fee Audit Case #01-1139 (JKF)

Invoice # 11178

Professional Services

		<u>Hours</u>	<u>Amount</u>
2/4/2008	BSR detailed review of Nelson's 26th interim fee application	0.20	46.00
	BSR detailed review of PwC's July 2007 monthly invoice and 26th interim fee application	1.10	253.00
	BSR review of Fee Auditor Order	0.20	46.00
	BSR detailed review of Baker Donelson's 26th interim fee application	0.20	46.00
	BSR research server for Lexecon's July 2007 monthly invoice	0.30	69.00
	BSR detailed review of The Scott Law Group's monthly invoices for July through Sept. 2007; check server for quarterly fee application (.1); telephone call to Samantha Simatos of Scott inquiring as to status of firm's quarterly fee application for the 26th interim period (.1)	0.30	69.00
2/5/2008	LMH detailed review of Kramer's fee detail for July, August, and September 2007 billing invoices.	0.80	108.00
	LMH receive and review e-mail from V. Rodriguez, Kramer, re: service of fee detail for July, August, and September 2007 billing invoices.	0.10	13.50

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Hours **Amount**

2/5/2008	LMH	draft notes on potentially objectionable fees and expenses from Kramer's twenty-sixth interim period monthly invoices.	0.60	81.00
	LMH	draft e-mail to B. Ruhlander re: Kramer's service of fee detail for the twenty-sixth interim period.	0.10	13.50
2/6/2008	LMH	draft e-mail to B. Ruhlander re: notes on potentially objectionable fees and expenses from Kramer's twenty-sixth interim period invoices.	0.10	13.50
	LMH	telephone conference with C. Rogers re: Kramer prior period fee activity and draft e-mail to B. Ruhlander re: same.	0.20	27.00
	LMH	Continue drafting notes on potentially objectionable fees and expenses from Kramer's twenty-sixth interim period invoices.	0.70	94.50
	LMH	telephone conference with B. Ruhlander re: fee and expense issues to raise in an initial report to Kramer.	0.10	13.50
	BSR	telephone conference with Jeff Allgood re Anderson response; return telephone call from Arlen Pelpin at AKO re same	0.10	23.00
	BSR	receive, review, and respond to email from Lisa Hamm re issues in Kramer 26th interim fee application	0.10	23.00
2/7/2008	LMH	receive, review, and respond to e-mail from B. Ruhlander re: Mealey's charges.	0.10	13.50
	LMH	draft initial report for Kramer's twenty-sixth interim period application.	0.40	54.00
	BSR	receive and review draft initial report re Kramer for the 26th interim period; revise same	0.30	69.00
2/11/2008	BSR	research server for any previous initial or final reports prepared on Lexecon (found none)	0.30	69.00
	BSR	detailed review of Lexecon's Sept. 2007 monthly invoice	0.20	46.00
	BSR	detailed review of Lexecon's August 2007 monthly invoice	0.30	69.00

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Hours **Amount**

2/11/2008	BSR	draft initial report re Deloitte Tax for the 26th interim period	0.90	207.00
	BSR	detailed review of Deloitte's May, July, August, and Sept. 2007 monthly invoices	0.50	115.00
	BSR	detailed review of Forman Perry's August, Sept., Oct. 2007 monthly applications and 26th quarterly fee application	1.20	276.00
	BSR	research docket and server for Lexecon's July 2007 monthly invoice (.3); draft email to Melissa Flores at Buchanan re same (.1)	0.40	92.00
2/12/2008	WHS	receive and review e-mail from Arlene Krieger re response	0.10	27.50
	DTW	detailed review of and revision to Deloitte 26th initial report (.1)	0.10	14.50
	CR	Update database with e-detail Buchanan 10/1/07-12/31/07-27th interim application	0.10	4.00
	BSR	draft initial report re Forman Perry for the 26th interim period	0.30	69.00
	BSR	detailed review of Forman Perry's Oct. 2007 monthly invoice and 26th quarterly fee application	0.20	46.00
2/13/2008	BSR	detailed review of Lexecon's July 2007 monthly invoice; draft email to Lexecon re same	0.30	69.00
	BSR	draft initial report re Forman Perry for the 26th interim period	0.20	46.00
	DTW	detailed review of and revisions to Forman Perry 26th initial report (.1)	0.10	14.50
2/14/2008	WHS	detailed review of response of Piper Jaffray & Co	0.10	27.50
	WHS	detailed review of response to the Fee Auditor's Initial Report Regarding Fee Application of Beveridge & Diamond, P.C.	0.10	27.50

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Hours Amount

2/14/2008	BSR	receive, review, and respond to email from Janet Baer re professionals' invoices	0.10	23.00
	WHS	receive and review e-mail from Jan Baer re experts	0.10	27.50
	DTW	detailed review of and revisions to Lexicon 26th initial report (.1)	0.10	14.50
2/15/2008	WHS	receive and review Perkins Coie	0.10	27.50
	WHS	receive and review agenda	0.10	27.50
2/18/2008	BSR	receive and review response from Baker Donelson to initial report for the 26th interim period	0.20	46.00
	BSR	draft final report re Day Pitney for the 26th interim period	0.30	69.00
	BSR	draft final report re Baker Donelson for the 26th interim period	2.30	529.00
	BSR	receive and review The Scott Law Group's quarterly fee application for the 26th interim period; forward same to Cherie for server	0.20	46.00
	BSR	receive and review Day Pitney's response to fee auditor's initial report for the 26th interim period	0.10	23.00
	BSR	review order for retention of experts and emails from Lisa Hamm re same	0.20	46.00
	CR	Update database with 27th interim app 10/1/07-12/31/07 for Buchanan and Kramer (.2) 26th Interim app 7/1/07-9/30/07 for PwC, Steptoe and Scott Law (.3); update monthly invoices for Kramer 12.07, Casner 12.07, Foley 11.07 (.3) and Deloitte Tax, 7.07, 8.07 and 9.07 (.2)	1.00	40.00
	BSR	review status of responses for all applicants for the 26th interim period (.3); draft emails to applicants whose responses we have not yet received (.3)	0.60	138.00

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Hours **Amount**

2/18/2008	BSR	draft final report re Ferry Joseph for the 26th interim period	0.40	92.00
	BSR	receive and review additional fee and expense detail from Towers Perrin to supplement 26th interim fee application	0.40	92.00
	BSR	receive and review Anderson Kill & Olick's response to initial report for the 26th interim period	0.10	23.00
	BSR	draft final report re Campbell & Levine for the 26th interim period	0.40	92.00
	BSR	draft final report re Piper Jaffray for the 26th interim period	0.40	92.00
	BSR	draft final report re Pachulski for the 26th interim period	0.30	69.00
	WHS	receive and review K&E response	0.10	27.50
2/19/2008	BSR	receive, review, and respond to Cherie Rogers' email requesting additional information for quarterly spreadsheet	0.10	23.00
	BSR	draft final report re Beveridge for the 26th interim period	0.40	92.00
	BSR	draft e-mail to Pamela Marks of Beveridge repeating our previous inquiries	0.30	69.00
	BSR	draft final report re Reed Smith for the 26th interim period	1.00	230.00
	BSR	receive, review, and respond to email from Lynn Oberholzer re fee application just received from Fragomen Del Ray	0.10	23.00
	BSR	receive, review, and respond to email from Richard Wyron at Orrick re initial report for the 26th interim period	0.20	46.00
	BSR	draft final report re Stroock for the 26th interim period	0.80	184.00

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Hours Amount

2/19/2008	CR	Draft Project Category Spreadsheet for 26th interim	3.10	341.00
	CR	Update database with e-detail of 27th Interim applications 10/1/07-12/31/07 for Campbell, Caplin, LAS, AKO, Charter Oak, Asbestos Committee and 26th Interim applications 7/1/07-9/30/07 for Scott and for Baker; Baker's 26th Interim Initial Report Response	1.00	40.00
	CR	Update database with 26th interim initial report response from Stroock	0.20	8.00
	CR	prepare Lexecon 26th interim initial report for service	0.30	12.00
	CR	Update database with e-detail of monthly invoices for Capstone 12.07; PwC 27th interim app 10/1/07-12/31/07	0.40	16.00
	CR	Update database with E-detail of K&E's 26th Interim Initial Report response, Monthly invoices for BMC 12.07, Perkins 9/1/06-3/31/07, David Austern 12.07	0.30	12.00
	CR	Update database with e-detail for Foley 10/1/07-12/31/07	0.20	8.00
2/20/2008	WHS	detailed review of Day Pitney 26th Int FR	0.20	55.00
	WHS	detailed review of, and revisions to, WRG - Ferry Joseph 26th Int FR	0.20	55.00
	WHS	detailed review of, and revisions to, Campbell 26th Int FR	0.20	55.00
	BSR	draft final report re Perkins Coie for the 26th interim period	0.40	92.00
	BSR	draft e-mails to various applicants forwarding initial reports and inquiring as to status of responses	1.40	322.00
	BSR	telephone conferences (2) with Douglas Mannal of Kramer Levin re items needed in response to initial report	0.10	23.00

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Hours Amount

2/20/2008	BSR	receive and review response from Kirkland and Ellis to initial report for 26th interim period	1.50	345.00
	BSR	draft final report re Kirkland & Ellis for the 26th interim period	0.30	69.00
	CR	Update database with e-detail - Ogilvy 27th Interim application 10/1/07-12/31/07	0.20	8.00
	CR	Electronic filing with court of Revised 26th interim Final Reports for Ferry, Campbell, Piper, and Pachulski and 26th Interim Final Reports for Day and Perkins Coie	1.40	56.00
	LMH	receive, review, and respond to e-mail from B. Ruhlander re: status of response from Kramer Levin to its initial report for the twenty-sixth interim period.	0.10	13.50
	WHS	detailed review of, and revisions to, Pachulski 26th Int FR	0.10	27.50
	JW	detailed review of Reed Smith October 2007 monthly invoice (2.9)	2.90	391.50
	WHS	detailed review of Final Report re Perkins Coie	0.20	55.00
	WHS	detailed review of, and revisions to, Piper Jaffray 26th Int FR	0.20	55.00
2/21/2008	JW	detailed review of Reed Smith October 2007 monthly invoice (2.7); draft summary of same (0.3)	3.00	405.00
	BSR	receive, review, and respond to email inquiry from Mark Zumbach of Lexecon	0.10	23.00
	CR	update database with 27th Interim application for Phillips and Pachulski and monthly invoices for Foley 12.07, Austern 12.07, and Capstone 12.07	0.60	24.00
	CR	Update database with Fragomen, Cel Rey, Bernsen & Lowrey LLP - new applicant Interim case - set up database info and sent email to B.Ruhlander re: new App	0.30	12.00

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Hours **Amount**

2/21/2008	CR	Electronic filing with court of 26th Interim Final Reports for Stroock and Reed Smith	0.50	20.00
	BSR	draft revision to final report re Ogilvy for the 26th interim period	0.30	69.00
	BSR	draft final report re Kirkland & Ellis for the 26th interim period	9.80	2,254.00
	BSR	receive, review, and respond to email from Warren Smith re Ogilvy final report for the 26th interim period	0.10	23.00
	BSR	receive, review, and respond to email from Lynn Oberholzer re Deloitte quarterly application	0.10	23.00
	WHS	detailed review of, and revisions to, Stroock 26th Int FR	0.20	55.00
	WHS	detailed review of, and revisions to, Final Report re Kirkland & Ellis	0.20	55.00
	WHS	conference with Bobbi Ruhlander re K&E	0.20	55.00
	JW	detailed review of Kirkland & Ellis October 2007 monthly invoice (3.6)	3.60	486.00
	WHS	detailed review of, and revisions to, Reed Smith 26th Int FR	0.20	55.00
2/22/2008	BSR	draft final report re Kramer Levin for the 26th interim period	0.80	184.00
	BSR	receive and review BMC response to initial report for the 26th interim period	0.20	46.00
	BSR	review BMC's retention application and order, as well as service agreement rate and expense schedule attached to application	0.40	92.00
	WHS	receive and review amended agenda	0.10	27.50

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Hours **Amount**

2/22/2008	JW	detailed review of Kirkland & Ellis October 2007 monthly invoice (8.4)	8.40	1,134.00
	BSR	draft omnibus final report for the 26th interim period	0.20	46.00
2/25/2008	JW	detailed review of Kirkland & Ellis October 2007 monthly invoice (9.3)	9.30	1,255.50
	BSR	telephone conference with Warren Smith re Kirkland & Ellis final report (26th) (.1); revise same (.3)	0.40	92.00
	BSR	telephone conference with Pamela Marks re information needed in order to complete final report re Beveridge & Diamond for the 26th interim period	0.10	23.00
	CR	Update database with Kramer 26th Interim Initial Report response	0.20	8.00
	WHS	detailed review of Final Report re Ogilvy	0.20	55.00
2/26/2008	WHS	detailed review of Final Report re Beveridge & Diamond	0.30	82.50
	WHS	detailed review of, and revisions to, Deloitte Tax 26th Int FR	0.20	55.00
	CR	update database with E-Detail of Pachulski 10/1/07-12/31/07 fee detail	0.10	4.00
	CR	Update database with E-Detail of Ferry 27th Interim	0.20	8.00
	CR	Electronic filing with court of K&E 26th Interim Final Report	0.30	12.00
	WHS	detailed review of Kramer 26th Int FR	0.20	55.00
	JW	detailed review of Kirkland & Ellis October 2007 monthly invoice (8.8)	8.80	1,188.00

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Hours **Amount**

2/26/2008	BSR	draft final report re Beveridge & Diamond for the 26th interim period	0.80	184.00
	BSR	telephone conference with Warren Smith re lumping of time entries on Beveridge's 26th interim fee application, as well as non-working travel issue (.1); draft email to Warren Smith re same (.3)	0.40	92.00
	BSR	draft e-mail to Pamela Marks re non-working travel issue and lumping issues with Beveridge's application	0.40	92.00
	BSR	draft final report re Deloitte Tax for the 26th interim period	0.50	115.00
	BSR	draft revisions to final report re Beveridge & Diamond (.3); draft email to Warren Smith re same (.1)	0.40	92.00
	BSR	receive, review and respond to email from Debra Fullem at Orrick re outside services charges	0.20	46.00
	BSR	review Blackstone's retention order	0.10	23.00
	BSR	draft final report re Blackstone for the 26th interim period	0.40	92.00
2/27/2008	BSR	draft final report re Bilzin for the 26th interim period	1.30	299.00
	WHS	detailed review of 26th - Final Report re Bilzin	0.20	55.00
	JW	detailed review of Kirkland & Ellis October 2007 monthly invoice (5.4)	5.40	729.00
	BSR	receive, review, and respond to emails from Warren Smith re revisions to final reports	0.10	23.00
	BSR	draft revision to final report re Bilzin and email to Warren Smith re same	0.20	46.00
	BSR	receive and review Lexecon's response to initial report for the 26th interim period	0.10	23.00

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Hours **Amount**

2/27/2008	BSR	draft final report re Lexecon for the 26th interim period	0.60	138.00
	BSR	draft omnibus final report for the 26th interim period	2.00	460.00
2/28/2008	BSR	telephone conference with Steve Bossay re Zonalite litigation budget in relation to Richards, Scott, and Sullivan firms (.2); research server for budget information (.1)	0.30	69.00
	WHS	detailed review of, and revisions to, 26th - Final Report re Lexecon	0.20	55.00
	CR	draft Project Category Spreadsheet for 26th Interim	2.00	220.00
	CR	Update database with E-Detail of Caplin 26th Interim Initial Report response and PwC 11.07 fee application	0.20	8.00
	BSR	draft revision to final report re Lexecon for the 26th interim period (.2); exchange emails with Mark Zumbach re database charges (.1)	0.30	69.00
	BSR	draft omnibus final report for the 26th interim period	2.00	460.00
	BSR	draft final report re Orrick for the 26th interim period	2.00	460.00
	BSR	draft e-mails to Orrick requesting additional information in order to finalize final report	0.20	46.00
	BSR	research server regarding status of filing final reports for the 26th interim period	0.40	92.00
	BSR	draft e-mail to Lynzy Oberholzer updating as to status of final report filing for the 26th interim period	0.20	46.00
	BSR	research regarding ZAI Science Trial budget (read applications and orders re same) and calculated fees and expenses spent on trial so far to determine if Richardson, Scott, and Sullivan firms are within budget	1.60	368.00

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Hours Amount

2/28/2008	BSR	research server and docket to determine status of Sullivan's quarterly fee application for 26th interim period (.3); draft email to Mr. Sullivan re same (.1); draft email to Lynzy Oberholzer re same (.1)	0.20	46.00
	BSR	draft e-mail to Jeff Allgood re omnibus final report for the 26th interim period	0.20	46.00
	BSR	receive, review, and respond to email from Mark Zumbach re Lexecon's final report (26th)	0.20	46.00
2/29/2008	JW	draft summary of Kirkland October 2007 monthly invoice (2.9)	2.90	391.50
	WHS	detailed review of 26th - Omnibus Final Report	0.10	27.50
	WHS	detailed review of, and revisions to, 26th - Final Report re Orrick	0.20	55.00
	BSR	draft final report re Orrick for the 26th interim period (.3); draft email to WHS re same (.3)	0.60	138.00
	BSR	draft final report re Richardson for the 26th interim period	0.30	69.00
	LMH	receive and review second e-mail from B. Ruhlander re: science trial fees in Kramer's twenty-sixth interim period filings.	0.10	13.50
	LMH	draft e-mail to B. Ruhlander re: Richardson Patrick's ZAI Science Trial fees for the twenty-sixth interim period.	0.20	27.00
	LMH	receive, review, and respond to e-mail from B. Ruhlander re: science trial fees from Richardson's twenty-sixth period filings.	0.20	27.00
	CR	Update database with e-detail Buchanan 1.08 and Reed 1.08 monthly invoices	0.20	8.00
	CR	draft project category spreadsheet for 26th interim	3.20	352.00
	CR	Update database with e-detail Ogilvy 1.08 monthly invoice and K&E 1.08 monthly invoice	0.20	8.00

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Hours Amount

2/29/2008	CR	Update database with Reed 10.07 Summary	0.10	4.00
	CR	draft e-mail to J.Wehrmann re: electronic detail of K&E 10.07 monthly invoice	0.10	4.00
	BSR	draft final report re Scott for the 26th interim period	0.20	46.00
	BSR	draft revised omnibus final report for the 26th period (.2); draft email to WHS re same (.1)	0.30	69.00
	BSR	draft final report re Baker for the 26th interim period	2.00	460.00
	BSR	draft e-mail to Lynzy Oberholzer re combined final report for the 26th interim period	0.20	46.00
	BSR	draft final report re Sullivan for the 26th interim period	0.30	69.00

For professional services rendered**120.80 \$20,847.50**

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bobbi S. Ruhlander	51.70	230.00	\$11,891.00
Cherie Rogers	8.30	110.00	\$913.00
Cherie Rogers	8.10	40.00	\$324.00
Doreen Williams	0.30	145.00	\$43.50
James Wehrmann	44.30	135.00	\$5,980.50
Lisa M Hamm	3.80	135.00	\$513.00
Warren H Smith	4.30	275.00	\$1,182.50